

126

**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND
VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED
GOVERNMENT OF LAFAYETTE, LOUISIANA
FINANCIAL REPORT AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/14/10

TABLE OF CONTENTS

| | |
|--|--------------|
| INDEPENDENT AUDITORS' REPORT | 2-3 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS..... | 4-9 |
| BASIC FINANCIAL STATEMENTS | |
| Government-Wide Financial Statements (GWFS): | |
| Statement of Net Assets | 10 |
| Statement of Activities..... | 11 |
| Fund Financial Statements (FFS): | |
| Balance Sheet-Governmental Funds..... | 13 |
| Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Activities..... | 14 |
| Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds..... | 15 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 16 |
| Statement of Assets and Liabilities-Agency Funds | 17 |
| Notes to the Basic Financial Statements | 18-26 |
| REQUIRED SUPPLEMENTARY INFORMATION SECTION | |
| Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual (GAAP Basis) - General Fund..... | 28 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget (GAAP Basis) and Actual - Special Revenue Fund - Pre-Trial Diversion Fund..... | 29 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget (GAAP Basis) and Actual - Special Revenue Fund - Title IV-D Fund..... | 30 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget (GAAP Basis) and Actual - Special Revenue Fund - Worthless Check Collection Fee Fund | 31 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget (GAAP Basis) and Actual - Special Revenue Fund - Zoned Area Protection Fund | 32 |
| OTHER SUPPLEMENTARY INFORMATION | |
| Schedule of Expenditures of Federal Awards | 34 |
| Combining Statement of Assets and Liabilities-Agency Funds..... | 35 |

TABLE OF CONTENTS (CONTINUED)

| | |
|---|-------|
| Independent Auditors' Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 36-37 |
| Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance In Accordance With OMB Circular A-133 | 38-39 |
| Schedule of Findings and Questioned Costs | 40-41 |
| Schedule of Prior Year Findings | 42 |
| Management's Corrective Action Plan | 43 |

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INDEPENDENT AUDITORS' REPORT

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended December 31, 2009, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a Component Unit of the Consolidated Government of Lafayette, Louisiana, as of December 31, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2010, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and 28 through 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's financial statements as a whole. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The other supplementary information and the schedule of expenditures of federal awards are the responsibility of the District Attorney and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

June 11, 2010
Lafayette, Louisiana

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2009

Within this section of the District Attorney's annual financial report, the District Attorney is pleased to provide this narrative discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2009. Please read it in conjunction with the District Attorney's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The District Attorney's assets exceeded its liabilities by \$2,905,916 (net assets) for the fiscal year reported.

Total net assets are comprised of the following:

1. Invested in Capital Assets of \$84,320 include equipment, furniture and fixtures, and vehicles, net of accumulated depreciation. The District Attorney has no debt associated with the capital assets.
2. Unrestricted net assets of \$2,821,596 representing the portion available to maintain the District Attorney's continuing obligations to the citizens and creditors.

The District Attorney's governmental funds reported total ending fund balance of \$2,821,596 which is an increase of \$35,453 from the previous year's balance of \$2,786,143. There is a reservation of fund balance for prepaid insurance in the current year.

At the end of the current fiscal year, unreserved fund balance for the General Fund was \$1,179,636, which is a 1.73% increase over the prior year. This represents an increase in General Fund unreserved fund balance of \$20,063.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of four parts-management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents other supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements, which include the Statement of Net Assets and the Statement of Activities. These statements provide information about the activities of the District Attorney as a whole and present a longer-term view of the District Attorney's finances. The remaining statements are fund financial statements that focus on individual parts of the District Attorney government, reporting the District Attorney's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
 - Fiduciary funds are reported in the fund financial statements and provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong. The District Attorney only reports agency funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2009

Figure A-1
Major Features of District Attorney's Government and Fund Financial Statements

| | Fund Statements | | |
|---|--|--|---|
| | Government-Wide Statements | Governmental Funds | Fiduciary Funds-Agency Funds |
| Scope | Entire District Attorney government (except fiduciary funds) | The activities of the District Attorney that are not proprietary or fiduciary, such as judiciary activities | Instances in which the District Attorney is the trustee or agent for someone else's resources |
| Required financial statements | <ul style="list-style-type: none"> • Statement of Net Assets • Statement of Activities | <ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances | <ul style="list-style-type: none"> • Statements of Assets and Liabilities |
| Accounting basis and measurements focus | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus |
| Type of asset/liability information | All assets and liabilities, both financial and capital, and short-term and long-term | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included | All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can |
| Type of inflow/outflow information | All revenues and expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter | All revenues and expenses during year, regardless of when cash is received or paid |

Government-Wide Statements

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets (the difference between the District Attorney's assets and liabilities) is one way to measure the District Attorney's financial health, or position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney you need to consider additional financial factors such as changes in the finances of the State of Louisiana and the related parishes.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2009

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the judiciary and general administration.

The government-wide financial statements are presented on pages 10 and 11 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District Attorney uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District Attorney's most significant funds rather than the District Attorney as a whole.

The District Attorney has two kinds of funds:

- Governmental Funds - Most of the District Attorney's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

The basic governmental fund financial statements are presented on pages 13 - 16 of this report.

- Fiduciary funds - The District Attorney is the trustee, or Fiduciary, for assets that are received and held in trust for other governmental agencies. The largest of these trust agreements is for collecting and disbursing forfeiture funds. These assets are reported separate from other financial statements, as these funds are not available to the District Attorney to finance his operations.

The basic agency fund financial statement is presented on page 17 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 18 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District Attorney's budget presentations. Budgetary comparison statements are included as "required supplementary information" for each major governmental fund. These statements demonstrate compliance with the District Attorney's adopted and final revised budgets. Required supplementary information can be found on pages 28 through 32 of this report.

In addition, details of the individual agency funds are presented as supplementary information and can be found on page 35 of this report.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

As noted earlier, net assets may serve over time as a useful indicator of government's financial position. In the case of the District Attorney, assets exceeded liabilities by \$2,905,916 as of December 31, 2009.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2009**

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE - continued

Net Assets. The District Attorney's combined net assets are \$2,905,916 at December 31, 2009. (See Table A-1.)

**Table A-1
District Attorney's Net Assets**

| | Governmental Activities | |
|----------------------------|-------------------------|---------------------|
| | 2009 | 2008 |
| Current and Other Assets | \$ 3,495,878 | \$ 3,096,371 |
| Capital Assets | <u>84,320</u> | <u>111,314</u> |
| Total Assets | \$ 3,580,198 | \$ 3,207,685 |
| Current Liabilities | \$ 674,282 | \$ 310,228 |
| Noncurrent Liabilities | <u>-</u> | <u>-</u> |
| Total Liabilities | \$ 674,282 | \$ 310,228 |
| Net Assets | | |
| Invested in Capital Assets | \$ 84,320 | \$ 111,314 |
| Unrestricted | <u>2,821,596</u> | <u>2,786,143</u> |
| Total Net Assets | \$ 2,905,916 | \$ 2,897,457 |

The District Attorney continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 19.3 to 1, which is an increase from the prior year when the current ratio was 10.0 to 1.

As of December 31, 2009, the District Attorney reported positive balances in all categories of net assets for the government as a whole. The same held true for the prior fiscal year. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by \$35,453.

Changes in net assets. The District Attorney's total revenues are \$3,484,817 for 2009 as compared to \$3,505,216 for 2008 (See Table A-2). This is a .58 percent decrease. The decrease is due to a decrease in the volume of services and well as an increase in operating grants in the current year. Approximately 80 percent of the District Attorney's revenue comes from charges for services.

The total cost of all programs and services is \$3,476,358 for 2009 as compared to \$3,272,823 in 2008. This represents a 6.22 percent increase over the prior year. The District Attorney's expenses cover all services performed by its office.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2009**

**Table A-2
Summary of Changes in Net Assets**

| | Governmental Activities | |
|--------------------------------|--------------------------------|---------------------|
| | 2009 | 2008 |
| Revenues | | |
| Program Revenues: | | |
| Charges for Services | \$ 2,776,977 | \$ 2,792,702 |
| Operating Grants | 685,273 | 659,953 |
| Other | 22,567 | 52,561 |
| Total Revenues | 3,484,817 | 3,505,216 |
| Expenses | | |
| General Government - Judiciary | 3,476,358 | 3,272,823 |
| Total Expenses | 3,476,358 | 3,272,823 |
| Increase in Net Assets | 8,459 | 232,393 |
| Beginning Net Assets | 2,897,457 | 2,665,064 |
| Ending Net Assets | \$ 2,905,916 | \$ 2,897,457 |

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$2,821,586, of which \$3,923 is reserved for prepaid expenses, with the remaining \$2,817,673 as unreserved indicating availability for continuing activities.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the primary operating fund of the District Attorney and is the largest source of day-to-day service delivery. The General Fund's fund balance increased from the prior year by \$20,063. In fiscal year ended December 31, 2008, fund balance increased \$219,589. The difference can be attributed to a decrease in overall revenues from 2008 of \$91,733. Operating expenditures increased from 2008 by \$95,793. The increase is mostly attributed to an increase in personnel services and related benefits with the other categories having minor fluctuations. Finally, inter-fund transfers decreased \$12,000 in the current year as compared to 2008.

The District Attorney has four special revenue funds: Pre-Trial Diversion, Title IV, Worthless Check Collection Fees and Zoned Area Protection. Each of these is reported as a major fund for the year ended December 31, 2009. Combined special revenue funds revenues increased by \$71,334 from the previous year with expenditures increasing by \$70,057.

Budgetary Highlights

Over the course of the year, the District Attorney revised the budget only once. This budget amendment falls into the category that includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in November 2008). In addition, the amendment included several increases in revenues and appropriations to prevent budget overruns.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2009

The budgeted revenues for the General Fund showed an increase from the previous year due to the projected increase in commissions on fines and forfeitures as discussed above as well as increases in grant revenues. Budgeted expenditures increased due to expected increases in payroll and related benefits as well as disbursements relating to pass through grant funds.

Special Revenue Funds budgets showed increases from the prior year budgets reflecting an anticipated increase in commissions on fines and forfeitures and a related increase in expenditures.

CAPITAL ASSETS

At the end of 2009, the District Attorney's investment in capital assets, net of accumulated depreciation was \$84,320 (See Table A-3).

Table A-3
District Attorney's Capital Assets

| | Governmental Activities | |
|---------------------------------|-------------------------|------------|
| | 2009 | 2008 |
| Depreciable Assets: | | |
| Equipment | \$ 372,931 | \$ 378,621 |
| Furniture and Fixtures | 91,715 | 90,240 |
| Vehicles | 33,868 | 33,868 |
| Courthouse Renovations | 13,055 | 13,055 |
| Total Depreciable Assets | 511,569 | 515,784 |
| Less: Accumulated Depreciation | 427,249 | 404,470 |
| Book Value - Depreciable Assets | \$ 84,320 | \$ 111,314 |

The major additions to capital assets at December 31, 2009 were the additions of office equipment and furniture. In addition, all fixed assets were reviewed in the current year and those that were no longer in service were removed from the capital assets records.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney is dependent on the State of Louisiana and three parishes he represents for its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current year's revenues. The budget for the 2010 fiscal year is approximately the same as the year 2009's budget.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact The Honorable Michael Harson, District Attorney, 800 South Buchanan Street, Lafayette, Louisiana 70501.

GOVERNMENT WIDE FINANCIAL STATEMENTS (GWFS)

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2009**

ASSETS

Current Assets:

| | |
|---|----------------|
| Cash and Interest-Bearing Deposits, including Time Deposits | \$ 3,195,067 |
| Prepaid Expenses | 3,923 |
| Receivables | <u>296,888</u> |
| Total Current Assets | 3,495,878 |

Noncurrent Assets:

| | |
|------------------------------|---------------|
| Property and Equipment (Net) | <u>84,320</u> |
|------------------------------|---------------|

| | |
|---------------------|----------------------------|
| TOTAL ASSETS | <u>\$ 3,580,198</u> |
|---------------------|----------------------------|

LIABILITIES AND NET ASSETS

LIABILITIES

Current Liabilities:

| | |
|---------------------------|-------------------|
| Accounts Payable | <u>\$ 674,282</u> |
| Total Current Liabilities | <u>674,282</u> |

NET ASSETS

| | |
|----------------------------|-------------------------|
| Invested in Capital Assets | 84,320 |
| Unrestricted | <u>2,821,596</u> |
| TOTAL NET ASSETS | <u>2,905,916</u> |

| | |
|---|----------------------------|
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 3,580,198</u> |
|---|----------------------------|

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | Expenses | Program Revenues | | Capital Grants and Contributions | Net (Expenses) Revenues and Changes in Net Assets Primary Government Governmental Activities |
|--------------------------------|-------------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | | |
| Governmental Activities | | | | | |
| General Government - Judiciary | \$ 3,476,358 | \$ 2,776,977 | \$ 685,273 | \$ - | \$ (14,108) |
| Total Governmental Activities | <u>3,476,358</u> | <u>2,776,977</u> | <u>685,273</u> | <u>-</u> | <u>(14,108)</u> |
| Total Primary Government | <u>\$ 3,476,358</u> | <u>\$ 2,776,977</u> | <u>\$ 685,273</u> | <u>\$ -</u> | <u>(14,108)</u> |
| General Revenues: | | | | | |
| Other General Revenues | | | | | <u>22,567</u> |
| Total General Revenues | | | | | <u>22,567</u> |
| Change in Net Assets | | | | | 8,459 |
| Net Assets-Beginning | | | | | <u>2,897,457</u> |
| Net Assets-Ending | | | | | <u>\$ 2,905,916</u> |

The Accompanying Notes are an Integral Part of This Statement.

FUND FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA
GOVERNMENTAL FUNDS**

**BALANCE SHEET
DECEMBER 31, 2009**

| | SPECIAL REVENUE FUNDS | | | | | | Total Governmental Funds |
|---|-----------------------|-----------------------|---------------|--------------------------|------------------------------------|----|--------------------------------|
| | General Fund | Pre-Trial Division | Title IV-D | Zoned Area Protection | Worthless Check Collection Fees | | |
| ASSETS | | | | | | | |
| Cash | \$ - | \$ 58,206 | \$ - | \$ 270,236 | \$ 205,376 | \$ | 533,818 |
| Interest Bearing Deposits | 1,038,960 | - | 189,176 | - | 537,555 | | 1,765,691 |
| Time Deposits | 400,000 | - | 495,558 | - | - | | 895,558 |
| Prepaid Expenses | - | - | 3,923 | - | - | | 3,923 |
| Receivables: | | | | | | | |
| Fees | - | 52,168 | - | 182,474 | - | | 234,642 |
| Grants-Louisiana Department of Social Services | - | - | 9,807 | - | - | | 9,807 |
| Interest | 2,835 | - | 671 | - | - | | 3,506 |
| Commissions on Fines and Forfeitures | 48,933 | - | - | - | - | | 48,933 |
| Total Assets | \$ 1,490,728 | \$ 110,374 | \$ 699,135 | \$ 452,710 | \$ 742,931 | \$ | 3,495,878 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts Payable | \$ 311,092 | \$ 82,505 | \$ 228,893 | \$ 14,303 | \$ 37,489 | \$ | 674,282 |
| Total Liabilities | 311,092 | 82,505 | 228,893 | 14,303 | 37,489 | | 674,282 |
| Fund Balances: | | | | | | | |
| Reserved for Prepaids | - | - | 3,923 | - | - | | 3,923 |
| Fund Balances-Unreserved, Undesignated | 1,179,636 | 27,869 | 466,319 | 438,407 | 705,442 | | 2,817,673 |
| Total Fund Balances | 1,179,636 | 27,869 | 470,242 | 438,407 | 705,442 | | 2,821,596 |
| Total Liabilities and Fund Equity | \$ 1,490,728 | \$ 110,374 | \$ 699,135 | \$ 452,710 | \$ 742,931 | \$ | 3,495,878 |

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009**

| | |
|----------------------------------|--------------|
| Total Governmental Fund Balances | \$ 2,821,596 |
|----------------------------------|--------------|

*Amounts reported for governmental activities in the
Statement of Net Assets are different because:*

| | |
|--|---------------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds | <u>84,320</u> |
|--|---------------|

| | |
|--|----------------------------|
| <i>Net Assets of Governmental Activities</i> | <u>\$ 2,905,916</u> |
|--|----------------------------|

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

| | SPECIAL REVENUE FUNDS | | | | | Total Governmental Funds |
|---|-----------------------|------------------------|-------------------|--------------------------|------------------------------------|--------------------------------|
| | General Fund | Pre-Trial Diversion | Title IV-D | Zoned Area Protection | Worthless Check Collection Fees | |
| Revenues: | | | | | | |
| Self Generated Fees, Services and Commissions | \$ 906,508 | \$ 237,774 | \$ - | \$ 148,329 | \$ 1,484,366 | \$ 2,776,977 |
| Federal and State Grants | 119,748 | - | 565,525 | - | - | 685,273 |
| Other Revenues | 10,559 | - | 11,020 | - | 988 | 22,567 |
| Total Revenues | <u>1,036,815</u> | <u>237,774</u> | <u>576,545</u> | <u>148,329</u> | <u>1,485,354</u> | <u>3,484,817</u> |
| Expenditures: | | | | | | |
| Current - | | | | | | |
| General Government - Judicial: | | | | | | |
| Personnel Services and Related Benefits | 560,203 | 194,124 | 619,800 | 33,257 | 162,386 | 1,569,870 |
| Operating Services | 106,372 | 3,222 | 46,827 | 3,072 | 5,236 | 164,729 |
| Materials and Supplies | 229,511 | - | 35,252 | 12,283 | 8,475 | 285,521 |
| Travel | 63,159 | 245 | 4,306 | - | - | 67,710 |
| Other | 133,008 | 22,045 | 10 | 68,002 | 1,124,987 | 1,348,052 |
| Capital Outlay - | | | | | | |
| Vehicles and Equipment | 12,399 | - | - | - | 1,083 | 13,482 |
| Total Expenditures | <u>1,104,752</u> | <u>219,636</u> | <u>706,195</u> | <u>116,614</u> | <u>1,302,167</u> | <u>3,449,364</u> |
| Excess (Deficiency) of Revenues over Expenditures | (67,937) | 18,138 | (129,650) | 31,715 | 183,187 | 35,453 |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In | 88,000 | - | - | - | - | 88,000 |
| Operating Transfers Out | - | - | - | - | (88,000) | (88,000) |
| Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | 20,063 | 18,138 | (129,650) | 31,715 | 95,187 | 35,453 |
| Fund Balances, Beginning of Year | <u>1,159,573</u> | <u>9,731</u> | <u>599,892</u> | <u>406,692</u> | <u>610,255</u> | <u>2,786,143</u> |
| Fund Balances, End of Year | <u>\$ 1,179,636</u> | <u>\$ 27,869</u> | <u>\$ 470,242</u> | <u>\$ 438,407</u> | <u>\$ 705,442</u> | <u>\$ 2,821,596</u> |

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | |
|--|-----------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 35,453 |
|--|-----------|

*Amounts reported for governmental activities in the
Statement of Activities are different because:*

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which depreciation
exceeded capital outlay in the current period.

(26,994)

Change in Net Assets of Governmental Activities

\$ 8,459

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | <u>Total Agency Funds</u> |
|---|-----------------------------------|
| ASSETS | |
| Cash | \$ 788 |
| Interest Bearing Deposits | 571,592 |
| Due From Other Agencies | <u>133,364</u> |
| Total Assets | <u><u>\$ 705,744</u></u> |
| LIABILITIES | |
| Due to Governmental Agencies and Others | <u>\$ 705,744</u> |
| Total Liabilities | <u><u>\$ 705,744</u></u> |

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana (District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) of the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

1. Financial Reporting Entity

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the Parish Government since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Governments and in addition, the Parish Governments also pay salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the State statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Governments as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

2. Basic Financial Statements - Government-Wide Statements

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District Attorney's Judiciary and general administrative services are classified as governmental activities. The District Attorney has no business-type activities.

In the government-wide Statement of Net Assets, the governmental activities column (a) is presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts--invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The District Attorney first utilizes restricted resources to finance qualifying activities.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs, by function, are normally covered by general revenue (commissions, fines, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

3. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion program, authorized by Act 1170 of 1995.

Title IV-D Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

3. Fund Accounting - continued

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Zoned Area Protection Fund

The Zoned Area Protection Fund consists of enrollment fees collected from participants in the Zoned Area Protection program.

Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and, therefore, are not available to support programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

Crime Lab Fee Fund

The Crime Lab Fee Fund consists of monies collected from fines assessed and remitted to the Acadiana Crime Lab. The fund is custodial in nature and does not involve the measurement of results of operations.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. For December 31, 2009, the District Attorney reported no non-major funds.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual:

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. The agency funds are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

5. Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

- i. The accountant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- ii. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

5. Budget and Budgetary Accounting – continued

- iii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iv. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- v. All budgetary appropriations lapse at the end of each fiscal year.
- vi. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

6. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

7. Investments

Under State law, the District Attorney may invest in United States bonds, treasury notes or certificates, time certificates of deposit of State banks having their principal office in the State of Louisiana, or any other *federally insured investment*. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments meeting the criteria specified in the Statement are stated at fair value. Investments that do not meet the requirements are stated at cost.

8. Custodial Credit Risk

Deposits and Investments– The District Attorney is exposed to custodial credit risk as it relates to their deposits and investments with financial institutions. The District Attorney's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage and coverage by the Temporary Liquidity Guarantee Program. These securities must be held in the District Attorney's name. Accordingly, the District Attorney had no custodial credit risk related to its deposits at December 31, 2009.

9. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| | |
|------------------------|-----------|
| Equipment | 3-5 years |
| Furniture and Fixtures | 7 years |
| Automobiles | 3 years |

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

10. Interfund Transactions

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

11. Vacation and Sick Leave

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 2009 the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

12. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

13. Post-Employment Benefits

As a component unit of the Consolidated Government of Lafayette, Louisiana, the District Attorney is required to implement GASB Statement No. 43 – Financial Reporting for Postemployment Benefit Plans Other Than Pensions for the year beginning January 1, 2006. The payroll and benefits of the District Attorney's office for the Parish of Lafayette are paid by the Lafayette Consolidated Government. The amounts are partially reimbursed by the District Attorney but there is no obligation to reimburse. Therefore, the District Attorney has no liability in relation to the implementation of the new statement.

14. Prepaid Expenses

Insurance payments made to insurance agencies that will benefit periods beyond December 31, 2009 are recorded as prepaid expenses.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(B) EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances-total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of the \$(26,994) difference is as follows:

| | |
|----------------------|---------------------------|
| Depreciation Expense | \$ (40,476) |
| Capital Outlay | <u>13,482</u> |
| Net adjustment | <u><u>\$ (26,994)</u></u> |

(C) CASH AND INTEREST-BEARING DEPOSITS

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2009, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$3,195,067.

The market value of the pledged securities plus the federal deposit insurance and the coverage by the Temporary Liquidity Guarantee Program must at all times equal the amount on deposit with the fiscal agent bank. Securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at December 31, 2009 are as follows:

| | |
|---------------|---------------------|
| Bank Balances | <u>\$ 3,740,710</u> |
|---------------|---------------------|

At December 31, 2009 the deposits are secured as follows:

| | |
|---------------------------------------|----------------------------|
| Federal Deposit Insurance | \$ 2,062,935 |
| Temporary Liquidity Guarantee Program | 28,634 |
| Pledged Securities (Category 3) | <u>3,100,748</u> |
| Total | <u><u>\$ 5,192,317</u></u> |

Pledged securities in Category 3 are comprised of uninsured and unregistered investments with securities held by the pledging institution, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

Interest Rate Risk – As a means of limiting its exposure to fair-value losses arising from rising interest rates, the District Attorney's investment policy limits the investment portfolio to maturities of less than one year.

Credit Risk/Concentration of Credit Risk – Because all investments of the District Attorney consist of time certificates of deposit, there is no credit risk or concentration of credit risk.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(D) RECEIVABLES

At December 31, 2009 receivables are comprised of:

| | General Fund | Special Revenue Funds | Total |
|----------------------|------------------|-----------------------------|-------------------|
| Amounts Due From: | | | |
| Other Governments | \$ 48,933 | \$ - | \$ 48,933 |
| Interest | 2,835 | 671 | 3,506 |
| State of Louisiana | - | 9,807 | 9,807 |
| Program Participants | - | 234,642 | 234,642 |
| Total | <u>\$ 51,768</u> | <u>\$ 245,120</u> | <u>\$ 296,888</u> |

(E) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the parish governing bodies, or directly by the State.

(F) CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2009 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|--------------------|---------------|-------------------|
| Governmental Activities: | | | | |
| Equipment | \$ 378,621 | \$ 12,007 | \$ 17,697 | \$ 372,931 |
| Furniture and Fixtures | 90,240 | 1,475 | - | 91,715 |
| Vehicles | 33,868 | - | - | 33,868 |
| Courthouse Renovations | 13,055 | - | - | 13,055 |
| Total Capital Assets | <u>515,784</u> | <u>13,482</u> | <u>17,697</u> | <u>511,569</u> |
| Less: Accumulated Depreciation for: | | | | |
| Equipment | 303,302 | 31,205 | 17,697 | 316,810 |
| Furniture and Fixtures | 89,990 | 638 | - | 90,628 |
| Vehicles | 11,178 | 8,633 | - | 19,811 |
| Courthouse Renovations | - | - | - | - |
| Total Accumulated Depreciation | <u>404,470</u> | <u>40,476</u> | <u>17,697</u> | <u>427,249</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 111,314</u> | <u>\$ (26,994)</u> | <u>\$ -</u> | <u>\$ 84,320</u> |

Depreciation expense for the year ended December 31, 2009, was \$40,476 and is charged to the judiciary function.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

(G) PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Louisiana Parochial Employees Retirement System (Plan A). The two retirement systems are multiple-employer, statewide, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions of participating agencies are pooled within each system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title IV-D Fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish governments of Acadia, Lafayette and Vermilion Parishes) that comprise the district, and are not included in the accompanying financial statements. Contributions on behalf of the Title IV-D Fund were \$-0- to the Louisiana District Attorney's Retirement System and \$39,506 to the Louisiana Parochial Employees Retirement System (Plan A) for the year ended December 31, 2009. The District Attorney's office does not guarantee any of the benefits granted by the retirement systems. The Parochial Employees Retirement System of Louisiana and the District Attorney's Retirement System both issued a publicly available financial report that included financial statements and required supplementary information. That report may be obtained by writing the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804 or by calling (225) 339-3800.

(H) OPERATING LEASES

The Criminal Nonsupport Division leases a copy machine under a five-year lease term expiring August 31, 2012, requiring monthly payments of \$117. Included in office expense is \$1,404 relating to this lease for the year ended December 31, 2009.

The District Attorney's Office leases a postage machine under a five-year lease term expiring October 31, 2012, requiring monthly payments of \$388. Included in office expense is \$4,656 relating to this lease for the year ended December 31, 2009.

Future minimum rentals are as follows:

Years Ending December 31:

| | |
|-------|------------------|
| 2010 | \$ 6,060 |
| 2011 | 6,060 |
| 2012 | <u>4,816</u> |
| Total | <u>\$ 16,936</u> |

(I) RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; and natural disasters. The District Attorney is insured to reduce the exposure to these risks.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Favorable - (Unfavorable)</u> |
|--|----------------------------|-------------------------|----------------------|---|
| Revenues: | | | | |
| Self-Generated Fees, Services and Commissions | \$ 1,002,000 | \$ 936,200 | \$ 906,508 | \$ (29,692) |
| Federal and State Grants | 90,000 | 110,000 | 119,748 | 9,748 |
| Other Revenues | 16,400 | 1,200 | 10,559 | 9,359 |
| Total Revenues | <u>1,108,400</u> | <u>1,047,400</u> | <u>1,036,815</u> | <u>(10,585)</u> |
| Expenditures: | | | | |
| Current - | | | | |
| General Government - Judicial: | | | | |
| Personnel Services and Related Benefits | 532,500 | 536,800 | 560,303 | (23,503) |
| Operating Services | 116,100 | 135,600 | 106,372 | 29,228 |
| Materials and Supplies | 223,800 | 228,400 | 229,511 | (1,111) |
| Travel | 32,871 | 82,200 | 63,159 | 19,041 |
| Other Charges | 101,100 | 133,000 | 133,008 | (8) |
| Capital Outlay - | | | | |
| Vehicles and Equipment | 91,517 | 27,000 | 12,399 | 14,601 |
| Total Expenditures | <u>1,097,888</u> | <u>1,143,000</u> | <u>1,104,752</u> | <u>38,248</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 10,512 | (95,600) | (67,937) | 27,663 |
| Other Financing Sources: | | | | |
| Operating Transfers In | - | 88,000 | 88,000 | - |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures | 10,512 | (7,600) | 20,063 | 27,663 |
| Fund Balances, Beginning of Year | <u>1,159,573</u> | <u>1,159,573</u> | <u>1,159,573</u> | <u>-</u> |
| Fund Balances, End of Year | <u>\$ 1,170,085</u> | <u>\$ 1,151,973</u> | <u>\$ 1,179,636</u> | <u>\$ 27,663</u> |

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
PRE-TRIAL DIVERSION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Favorable - (Unfavorable)</u> |
|--|----------------------------|-------------------------|------------------|---|
| Revenues: | | | | |
| Self-Generated Fees, Services and Commissions | \$ 135,000 | \$ 213,100 | \$ 237,774 | \$ 24,674 |
| Total Revenues | <u>135,000</u> | <u>213,100</u> | <u>237,774</u> | <u>24,674</u> |
| Expenditures: | | | | |
| Current - | | | | |
| General Government - Judicial: | | | | |
| Personnel Services and Related Benefits | 115,000 | 183,600 | 194,124 | (10,524) |
| Operating Services | 4,100 | 4,300 | 3,222 | 1,078 |
| Materials and Supplies | 1,000 | 900 | - | 900 |
| Travel | 1,000 | 300 | 245 | 55 |
| Other Charges | <u>30,200</u> | <u>33,700</u> | <u>22,045</u> | <u>11,655</u> |
| Total Expenditures | <u>151,300</u> | <u>222,800</u> | <u>219,636</u> | <u>3,164</u> |
| Excess (Deficiency) of Revenues over Expenditures | (16,300) | (9,700) | 18,138 | 27,838 |
| Fund Balances, Beginning of Year | <u>9,731</u> | <u>9,731</u> | <u>9,731</u> | - |
| Fund Balances, End of Year | <u>\$ (6,569)</u> | <u>\$ 31</u> | <u>\$ 27,869</u> | <u>\$ 27,838</u> |

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
TITLE IV-D FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Original Budget | Final Budget | Actual | Variance With Final Budget Favorable - (Unfavorable) |
|--|--------------------|-------------------|-------------------|---|
| Revenues: | | | | |
| Federal and State Grants | \$ 452,300 | \$ 650,000 | \$ 565,525 | \$ (84,475) |
| Other Revenues | 7,600 | 10,300 | 11,020 | 720 |
| Total Revenues | <u>459,900</u> | <u>660,300</u> | <u>576,545</u> | <u>(83,755)</u> |
| Expenditures: | | | | |
| Current - | | | | |
| General Government - Judicial: | | | | |
| Personnel Services and Related Benefits | 460,500 | 583,900 | 619,800 | (35,900) |
| Operating Services | 41,400 | 46,300 | 46,827 | (527) |
| Materials and Supplies | 33,000 | 37,000 | 35,252 | 1,748 |
| Travel | 5,100 | 4,900 | 4,306 | 594 |
| Other Charges | 2,100 | 1,000 | 10 | 990 |
| Capital Outlay - | | | | |
| Vehicles and Equipment | 1,700 | 1,800 | - | 1,800 |
| Total Expenditures | <u>543,800</u> | <u>674,900</u> | <u>706,195</u> | <u>(31,295)</u> |
| Excess (Deficiency) of Revenues over Expenditures | (83,900) | (14,600) | (129,650) | (115,050) |
| Fund Balances, Beginning of Year | <u>599,892</u> | <u>599,892</u> | <u>599,892</u> | - |
| Fund Balances, End of Year | <u>\$ 515,992</u> | <u>\$ 585,292</u> | <u>\$ 470,242</u> | <u>\$ (115,050)</u> |

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
WORTHLESS CHECK COLLECTION FEES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable - (Unfavorable) |
|--|--------------------|-------------------|-------------------|--|
| Revenues: | | | | |
| Self-Generated Fees, Services and Commissions | \$ 269,000 | \$ 1,487,187 | \$ 1,484,366 | \$ (2,821) |
| Other Revenues | 7,900 | 1,000 | 988 | (12) |
| Total Revenues | <u>276,900</u> | <u>1,488,187</u> | <u>1,485,354</u> | <u>(2,833)</u> |
| Expenditures: | | | | |
| Current - | | | | |
| General Government - Judicial: | | | | |
| Personnel Services and Related Benefits | 152,400 | 195,000 | 162,386 | 32,614 |
| Operating Services | 10,900 | 11,500 | 5,236 | 6,264 |
| Materials and Supplies | 10,000 | 20,000 | 8,475 | 11,525 |
| Travel | 3,000 | - | - | - |
| Other Charges | - | 1,125,587 | 1,124,987 | 600 |
| Capital Outlay - | | | | |
| Vehicles and Equipment | 16,950 | 7,000 | 1,083 | 5,917 |
| Total Expenditures | <u>193,250</u> | <u>1,359,087</u> | <u>1,302,167</u> | <u>56,920</u> |
| Excess of Revenues over Expenditures | 83,650 | 129,100 | 183,187 | 54,087 |
| Other Financing Uses: | | | | |
| Operating Transfers In/Out | - | (88,000) | (88,000) | - |
| Excess of Revenues Over Expenditures and Other Financing Uses | 83,650 | 41,100 | 95,187 | 54,087 |
| Fund Balances, Beginning of Year | <u>610,255</u> | <u>610,255</u> | <u>610,255</u> | - |
| Fund Balances, End of Year | <u>\$ 693,905</u> | <u>\$ 651,355</u> | <u>\$ 705,442</u> | <u>\$ 54,087</u> |

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
ZONED AREA PROTECTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Favorable - (Unfavorable)</u> |
|---|----------------------------|-------------------------|-------------------|---|
| Revenues: | | | | |
| Self-Generated Fees, Services and Commissions | <u>\$ 123,200</u> | <u>\$ 162,600</u> | <u>\$ 148,329</u> | <u>\$ (14,271)</u> |
| Total Revenues | <u>123,200</u> | <u>162,600</u> | <u>148,329</u> | <u>(14,271)</u> |
| Expenditures: | | | | |
| Current - | | | | |
| General Government - Judicial: | | | | |
| Personnel Services and Related Benefits | 30,600 | 35,000 | 33,257 | 1,743 |
| Operating Services | 2,000 | 22,400 | 3,072 | 19,328 |
| Materials and Supplies | 8,700 | 13,800 | 12,283 | 1,517 |
| Other Charges | 65,000 | 65,000 | 68,002 | (3,002) |
| Capital Outlay - | | | | |
| Vehicles and Equipment | <u>5,400</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Total Expenditures | <u>111,700</u> | <u>141,200</u> | <u>116,614</u> | <u>24,586</u> |
| Excess of Revenues over Expenditures | <u>11,500</u> | <u>21,400</u> | <u>31,715</u> | <u>10,315</u> |
| Fund Balances, Beginning of Year | <u>406,692</u> | <u>406,692</u> | <u>406,692</u> | <u>-</u> |
| Fund Balances, End of Year | <u>\$ 418,192</u> | <u>\$ 428,092</u> | <u>\$ 438,407</u> | <u>\$ 10,315</u> |

OTHER SUPPLEMENTARY INFORMATION

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

| <u>Federal Grantor Program Title</u> | <u>Federal CFDA Number</u> | <u>Grant Number</u> | <u>Federal Expenditures</u> | <u>Amounts to Subrecipients</u> |
|---|------------------------------------|--------------------------|---------------------------------|-------------------------------------|
| U.S. Department of Justice | | | | |
| Crime Victims Assistance: | | | | |
| Victims' Outreach Program | | | | |
| Passed through to Various Municipalities | 16.575 | N/A | \$ 97,500 | \$ 97,500 |
| Passed through the Louisiana Commission on Law Enforcement - | | | | |
| Juvenile Accountability Incentive Block Grants: | | | | |
| Develop Accountability Based Sanctions Grant | | | | |
| Passed through to Teen Court | 16.523 | A04-8-029 | 22,248 | 22,248 |
| U.S. Department of Health and Human Services | | | | |
| Passed through the Louisiana Department of Social Services Office of Family Support: | | | | |
| Child Support Enforcement - Title IV | 93.563 * | 0804LA4004 0904LA4004 | 565,525 | - |
| Total Expenditures | | | <u>\$ 685,273</u> | <u>\$ 119,748</u> |

* - denotes a major program

NOTE:

- The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA**

**COMBINING STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | Asset Forfeiture <u>Fund</u> | Bond Forfeiture <u>Fund</u> | Crime Lab Fee <u>Fund</u> | Total Agency <u>Funds</u> |
|---|------------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| ASSETS | | | | |
| Cash | \$ - | \$ - | \$ 788 | \$ 788 |
| Interest Bearing Deposits | 525,420 | 46,172 | - | 571,592 |
| Due From Others | - | - | 133,364 | 133,364 |
| Total Assets | <u>\$ 525,420</u> | <u>\$ 46,172</u> | <u>\$ 134,152</u> | <u>\$ 705,744</u> |
| LIABILITIES | | | | |
| Due to Governmental Agencies and Others | <u>\$ 525,420</u> | <u>\$ 46,172</u> | <u>\$ 134,152</u> | <u>\$ 705,744</u> |
| Total Liabilities | <u>\$ 525,420</u> | <u>\$ 46,172</u> | <u>\$ 134,152</u> | <u>\$ 705,744</u> |

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
JAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA *
MICAH R. VIDRINE, CPA *
TRAVIS M. BRINSKO, CPA *
RICK L. STUTES CPA, CVA / ABV, APA *

* A PROFESSIONAL CORPORATION

JOE D. HUTCHINSON, CPA * +
M. TROY MOORE, CPA * +
MICHAEL G. DEHART, CPA, CVA, MBA * +
+ RETIRED



STEPHANIE A. BLANK, CPA
KRISTIE C. BOUDREAUX, CPA
ERIC J. BROUSSARD, CPA
ROBERT T. DUCHARME, II, CPA
CHRISTINE R. DUNN, CPA
JUDITH FAULK, CPA
MARY PATRICIA KEELEY, CPA
JOAN MARTIN, CPA, CVA, CFE, DABFA
TANYA L. MIGUES, CPA
WENDY ORTEGO, CPA
STUART SONNIER, CPA
DAMIAN H. SPIESS, CPA, CFP
ROBIN G. STOCKTON, CPA
BRIDGET B. TILLEY, CPA, MT
ABBY T. TRAHAN, CPA, MS
TINA B. VIATOR, CPA

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, A Component Unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended December 31, 2009, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 11, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. However, there was an instance of noncompliance required to be reported under the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide which is described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1.

This report is intended solely for the information and use of management, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

June 11, 2010
Lafayette, Louisiana

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
IAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA *
MICAH R. VIDRINE, CPA *
TRAVIS M. BRINSKO, CPA *
RICK L. STUTES CPA, CVA / ABV, APA *

* A PROFESSIONAL CORPORATION

JOE D. HUTCHINSON, CPA * +
M. TROY MOORE, CPA * +
MICHAEL G. DEHART, CPA, CVA, MBA * +

+RETIRED

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, A Component Unit of the Consolidated Government of Lafayette, Louisiana, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2009. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney's compliance with those requirements.

In our opinion, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

WMDDH

STEPHANIE A. BLANK, CPA
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ROBIN G. STOCKTON, CPA
BRIDGET B. TILLEY, CPA, MT
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TINA B. VIATOR, CPA

Internal Control Over Compliance

The management of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the management of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

June 11, 2010
Lafayette, Louisiana

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009**

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 2009, and have issued our report thereon dated June 11, 2010. We conducted our audit in accordance with generally accepted auditing standards of the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Our audit of the financial statements as of December 31, 2009 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Significant Deficiencies

☐

Yes

☒

No

Material Weaknesses

☐

Yes

☒

No

Compliance

Compliance Material to Financial Statements

☒

Yes

☐

No

b. *Federal Awards*

Major Program Identification

The District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana at December 31, 2009, had one major program: Department of Health and Human Services: Child Support Enforcement – Title IV: CFDA Number 93.565.

Low-Risk Auditee

The District Attorney is considered a low-risk auditee for the year ended December 31, 2009.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2009.

Auditors' Report - Major Program

An unqualified opinion has been issued on the District Attorney's compliance for its major program as of and for the year ended December 31, 2009.

Significant Deficiencies - Major Program

There were no significant deficiencies noted during the audit of the major federal program.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2009**

Section II Financial Statement Findings

2009-1 Budget Amendments

Finding:

Louisiana Revised Statute 39:1310 requires that budgets be adopted for General and Special Revenue funds and that amendments be made and properly adopted when variance to budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgets for several of the Special Revenue Funds.

Recommendation:

We recommend the District Attorney implement procedures to monitor budget to actual comparisons and amend budgets as necessary to comply with the Louisiana Local Government Budget Act.

Section III Federal Award Findings and Questioned Costs

The audit did not disclose any material noncompliance findings or questioned costs relative to its federal programs.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2009**

Section I. Internal Control and Compliance Material to the Financial Statements

2008-1 Budget Amendment

Finding:

The District Attorney did not properly amend the budgets for the Governmental Fund Types.

Follow Up:

Unresolved – See current year finding 2009-1.

Section II. Internal Control and Compliance Material to Federal Awards

Not Applicable

Section III. Management Letter

Not Applicable

CORRECTIVE ACTION PLAN
December 31, 2009

Louisiana Legislative Auditor

The District Attorney for the Fifteenth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2009.

The findings from the December 31, 2009 Schedule of Findings and Questioned Costs are discussed below. These findings are numbered consistently with the number assigned in the schedule.

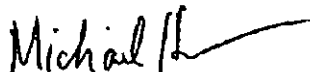
Finding No. 2009-1 Budget Amendments

Recommendation: The District Attorney should implement procedures to monitor budget to actual comparisons and amend as necessary in order to comply with the Louisiana Local Government Budget Act.

Action Taken: Management has implemented procedures to insure that budgets are properly amended to stay in compliance with all applicable state statutes and is monitoring budget to actual comparisons monthly.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Michael Harson, District Attorney of the Fifteenth Judicial District at (337) 232-5170.

Sincerely yours,



Michael Harson
District Attorney of the Fifteenth
Judicial District